



**2001**

**NORTH DAKOTA**

**ASSESSMENT**

**SALES RATIO STUDY**

**Office of State Tax Commissioner**

RICK CLAYBURGH  
STATE TAX COMMISSIONER

State Capitol  
600 E. Boulevard Avenue  
Bismarck, North Dakota 58505-0599

## **2001 North Dakota Assessment Sales Ratio Study**

### ***Introduction***

The 2001 Assessment Sales Ratio Study (ASRS) has been conducted according to the provisions of North Dakota Century Code §§ 57-01-05 through 57-01-07 by the Property Tax Division of the Office of State Tax Commissioner, under the supervision of the State Supervisor of Assessments. The study is prepared for the purpose of advising local assessment officials, and to recommend to the Tax Commissioner changes to be made by the State Board of Equalization in the performance of the equalization duties prescribed by law. This report is a synopsis of the comprehensive study. This information may be utilized by property tax administrators, local assessing officials, and interested taxpayers in examining the assessment levels and the uniformity of assessments throughout North Dakota.

The Study puts major emphasis on sales of improved properties in the residential and commercial categories, because the statutes require the use of market values by the local assessment officials and State Board of Equalization in the assessment and equalization of these two classes of property. The data in the ASRS and in this report are accumulated for each of the 53 counties and 13 largest cities in North Dakota.

The current study includes the data on sales of property occurring between January 1 and December 31, 2000. In some areas, there were so few sales during this time that additional observations had to be obtained to provide an adequate sample size. A minimum sample size of 30 sales each for residential and commercial property was required, or 10 percent of the total number of properties in each class. If the number of sales that occurred during 2000 did not meet the minimum sample size, sales of property from the prior years of 1997, 1998 and 1999, or current year appraisals, were used to supplement the sales data. Appraisals were used in those cases where the number of current and prior years sales were not sufficient to meet the minimum sample size. The county directors of tax equalization or full-time city assessors were responsible for providing the property appraisal data to the Property Tax Division when needed. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties because, in some cases, the assessment process is different or is not connected to market value concepts.

There are 10,536 observations in the present ASRS that are used for this report. In all cases, the finalized 2000 assessment was used as the base with which to measure the relationship between the assessment and the sale price or appraisal value.

### ***Statistical Report***

This report has six basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 13 largest cities, showing the price and value figures and the accompanying statistical data used for developing measures for interpreting and understanding the ASRS. The data has been stratified into the property categories of agricultural, commercial, vacant lots, residential, lakeshore, and mobile homes, with subtotals and city or county totals. Table 2 contains a frequency distribution chart, which clearly depicts the ratios by grouping the individual ratios at intervals of five percentage points, starting with those under 45 percent and continuing to those over 140 percent. The distribution has been made for each county and major city and includes a breakdown of township and urban sales. Table 3 indicates the number and characteristics of the observations in each sample for the residential and commercial categories. Sales include those transactions which occurred during 2000, while the supplemental observations include sales of improved residential and commercial properties for the years 1997, 1998 and 1999, as well as appraisals when required to obtain a sufficient sample size. Table 4 presents an alphabetical listing of the 53 counties and 13 largest cities showing the median ratios and coefficient of dispersion for the current and four prior years for residential property. The same data for commercial

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property are located in table 5. Tables 4 and 5 also include overall statewide data for the same time periods. These tables provide a brief summary of current and prior years' data that may be used for convenient comparison of data among various counties and cities and categories of property for more than one year. Table 6 provides an alphabetical listing of the 53 counties showing the median ratio and the average price per acre paid for agricultural land. The table also shows the number of agricultural sales in the ASRS for each county.

The statistical data in Table 1 includes the following measures: (1) arithmetic mean ratio, (2) aggregate mean ratio, (3) median ratio, (4) price-related differential, and (5) coefficient of dispersion. The arithmetic mean, aggregate mean, and median are measures of the central tendency, which indicate the prevailing level of assessment of the universe of properties from which the sample has been drawn. Each of these measures has its own advantages and limitations. The price-related differential reveals any assessment bias that may exist for valuing high-priced properties higher or lower, by percentage, than lower-priced properties. The final measure is the coefficient of dispersion, which discloses the dispersion around the central tendency and describes the degree of uniformity that has been obtained in the assessments of the sample properties. This is sometimes referred to as the index of assessment inequality.

The arithmetic mean is developed by first computing a ratio for each observation in a stratum, and then dividing the sum of the individual ratios by the number of observations. This measure is sometimes referred to as the simple mathematical average of the individual ratios. It is the one measure of central tendency that is most easily understood; however, it is greatly distorted by extreme ratios and therefore may not be typical.

The aggregate mean is a second measure of the central tendency and is derived by dividing the total assessed values for all the observations by the total sale prices of those properties. It is commonly referred to as a weighted average and is greatly influenced by the properties with the greatest value, and therefore may not be typical.

The median is the third measure of the central tendency and is found by arranging the individual ratios in order of magnitude, then selecting the middle ratio in the series. The median is affected by the number of observations and is not distorted by the size of the extreme ratios. While other statistical measures are considered, currently the State Board of Equalization uses the median ratio when equalizing residential and commercial property assessments.

The price-related differential (PRD), also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is obtained by dividing the arithmetic mean ratio by the aggregate mean ratio, and it provides an indicator of the degree to which high-value properties are over assessed or under assessed in relation to low-value properties. When the PRD is 1.00, there is no bias in the assessments of high-value properties in comparison to those for low-value properties. When the PRD is greater than 1.00 the assessments are regressive, which means low-value properties have a higher assessment ratio than high-value properties. Therefore, the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 1.00 indicates that high-value properties are over assessed in relation to low-value properties. The *Standard on Ratio Studies*, adopted by the International Association of Assessing Officers, July 1990, recommends that the PRD should lie between .98 and 1.03.

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The coefficient of dispersion is used to measure how closely the individual ratios are arrayed around the median ratio and will show the degree of uniformity or inaccuracy that has been attained in the assessments.

The coefficient of dispersion is computed by dividing the average deviation by the median ratio, and it will show how far the middle cluster of ratios is from the median or how far one must deviate from the median ratio (above or below) to encompass the middle cluster of ratios. For example, a .20 dispersion means that the middle cluster of ratios falls within 20 percent of the median. The closer the ratios are grouped around the median, the more equitable the assessment of property, because individual properties are assessed at the same ratio. Conversely, if the dispersion is quite large, there is a large spread in the ratios and a large spread in the assessment of property, which results in an inequity in the tax. Tax administrators feel that when dispersions occur between .10 and .20 the quality of assessments is acceptable, whereas any dispersion over .20 indicates the assessments need attention.

### ***Sales Ratio Statistics***

To help illustrate the five listed measures, the following example will demonstrate the calculations used for developing them:

	<u>Finalized Sale Price</u>	<u>T &amp; F Value</u>	<u>Ratio</u>	<u>Deviation From Median</u>	<u>Array</u>
1.	\$ 42,000	\$ 36,500	86.9%	6.2	99.0
2.	83,500	81,000	97.0	3.9	98.7
3.	65,000	57,900	89.1	4.0	97.0
4.	79,000	78,200	99.0	5.9	96.2
5.	37,000	32,900	88.9	4.2	93.7
6.	87,000	81,500	93.7	.6	92.4
7.	54,000	49,900	92.4	.7	90.9
8.	81,900	80,800	98.7	5.6	89.1
9.	46,000	41,800	90.9	2.2	88.9
10.	<u>58,300</u>	<u>56,100</u>	<u>96.2</u>	<u>3.1</u>	<u>86.9</u>
	\$633,700	\$596,600	932.8	36.4	

Arithmetic Mean Ratio =  $932.8 \div 10 = 93.28$   
Aggregate Mean Ratio =  $\$596,600 \div \$633,700 = 94.1$   
Median = Middle Ratio =  $93.7 + 92.4 = 186.1 \div 2 = 93.05$  or 93.1  
Price Related Differential =  $93.28 \div 94.1 = .99$   
Average Deviation =  $36.4 \div 10 = 3.64$   
Coefficient of Dispersion =  $3.64 \div 93.1 = .039$  or .04

**Table 1**  
**2001 Real Estate Assessment / Sales Ratio Study**

	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Adams County									
Agricultural	34	3,018,364	1,875,143	66.5	62.1	62.6	1.1	0.25	
Commercial	31	2,368,745	2,443,910	99.7	103.2	100.0	1.0	0.04	
Vacant Lots	2	1,501	2,760	72.0	183.9	72.0	0.0	0.00	
Total Comm. & Vac. Lots	33	2,370,246	2,446,670	98.1	103.2	100.0	1.0	0.08	
Residential	46	1,556,500	1,533,093	109.2	98.5	103.6	1.1	0.20	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	46	1,556,500	1,533,093	109.2	98.5	103.6	1.1	0.20	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	113	6,945,110	5,854,906	93.1	84.3	100.0	1.1	0.22	

	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Barnes County									
Agricultural	33	3,707,626	2,819,600	78.0	76.0	75.0	1.0	0.17	
Commercial	30	996,050	1,039,190	103.0	104.3	100.0	1.0	0.19	
Vacant Lots	15	90,700	29,400	37.8	32.4	30.0	1.2	0.67	
Total Comm. & Vac. Lots	45	1,086,750	1,068,590	81.3	98.3	91.4	0.8	0.36	
Residential	52	1,542,309	1,527,120	103.9	99.0	97.5	1.1	0.27	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	52	1,542,309	1,527,120	103.9	99.0	97.5	1.1	0.27	
Mobile Homes	12	116,225	89,330	93.5	76.9	79.8	1.2	0.34	
Total County	142	6,452,910	5,504,640	89.8	85.3	87.2	1.1	0.31	

	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
City of Valley City									
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00	
Commercial	32	3,622,600	3,537,900	99.3	97.7	99.9	1.0	0.03	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	32	3,622,600	3,537,900	99.3	97.7	99.9	1.0	0.03	
Residential	67	3,590,827	3,506,400	99.4	97.6	98.8	1.0	0.07	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	67	3,590,827	3,506,400	99.4	97.6	98.8	1.0	0.07	
Mobile Homes	1	7,000	6,300	90.0	90.0	90.0	0.0	0.00	
Total City	100	7,220,427	7,050,600	99.3	97.6	99.4	1.0	0.06	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Benson County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	18	1,424,950	1,323,760	86.1	92.9	80.5	0.9	0.24	
Commercial	33	1,755,396	1,622,272	111.4	92.4	100.0	1.2	0.21	
Vacant Lots	4	9,700	3,766	53.1	38.8	44.9	0.0	0.00	
Total Comm. & Vac. Lots	37	1,765,096	1,626,038	105.1	92.1	100.0	1.1	0.24	
Residential	52	1,162,568	976,442	95.6	84.0	95.1	1.1	0.21	
Lakeshore	1	3,200	1,000	31.3	31.3	31.3	0.0	0.00	
Total Res. & Lakeshore	53	1,165,768	977,442	94.4	83.8	94.7	1.1	0.22	
Mobile Homes	2	29,300	32,700	107.6	111.6	107.6	0.0	0.00	
Total County	110	4,385,114	3,959,940	96.9	90.3	100.0	1.1	0.22	

<b>Billings County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	5	460,500	236,389	55.0	51.3	54.5	0.0	0.00	
Commercial	7	521,360	526,460	100.0	101.0	100.0	0.0	0.00	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	7	521,360	526,460	100.0	101.0	100.0	0.0	0.00	
Residential	13	727,600	697,600	98.0	95.9	98.6	1.0	0.11	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	13	727,600	697,600	98.0	95.9	98.6	1.0	0.11	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	25	1,709,460	1,460,449	89.9	85.4	98.6	1.1	0.15	

<b>Bottineau County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	17	1,118,423	818,600	73.8	73.2	77.0	1.0	0.11	
Commercial	30	1,774,424	1,804,526	103.7	101.7	100.9	1.0	0.20	
Vacant Lots	13	144,000	81,626	73.0	54.7	58.8	1.3	0.65	
Total Comm. & Vac. Lots	43	1,918,424	1,886,152	94.4	98.3	100.0	1.0	0.27	
Residential	59	1,980,620	1,742,079	108.5	88.0	99.3	1.2	0.38	
Lakeshore	35	2,246,136	776,207	35.2	34.6	27.5	1.0	0.62	
Total Res. & Lakeshore	94	4,226,756	2,518,286	81.2	59.4	73.2	1.4	0.59	
Mobile Homes	1	6,000	5,880	98.0	98.0	98.0	0.0	0.00	
Total County	155	7,269,603	5,228,918	84.2	71.9	78.9	1.2	0.46	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Bowman County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	9	889,578	471,800	58.7	53.0	57.4	1.1	0.19
Commercial	17	1,360,000	1,258,200	112.8	92.5	99.6	1.2	0.26
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	17	1,360,000	1,258,200	112.8	92.5	99.6	1.2	0.26
Residential	50	2,450,511	2,483,000	111.0	101.3	100.9	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	50	2,450,511	2,483,000	111.0	101.3	100.9	1.1	0.22
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	76	4,700,089	4,213,000	105.2	89.6	96.5	1.2	0.26

<b>Burke County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	7	684,500	447,407	70.5	65.4	68.5	0.0	0.00
Commercial	23	1,666,334	1,667,457	100.0	100.1	100.0	1.0	0.01
Vacant Lots	4	2,400	2,914	112.6	121.4	111.8	0.0	0.00
Total Comm. & Vac. Lots	27	1,668,734	1,670,371	101.9	100.1	100.0	1.0	0.03
Residential	34	672,499	633,900	124.3	94.3	100.7	1.3	0.36
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	672,499	633,900	124.3	94.3	100.7	1.3	0.36
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	68	3,025,733	2,751,678	109.9	90.9	100.0	1.2	0.22

<b>Burleigh County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean Median		PRD	COD
Agricultural	7	750,600	519,674	66.8	69.2	64.3	0.0	0.00
Commercial	18	2,108,300	2,042,860	98.6	96.9	98.8	1.0	0.03
Vacant Lots	18	343,500	334,570	96.4	97.4	93.4	1.0	0.14
Total Comm. & Vac. Lots	36	2,451,800	2,377,430	97.5	97.0	98.2	1.0	0.09
Residential	73	7,704,156	7,128,370	93.4	92.5	92.1	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	73	7,704,156	7,128,370	93.4	92.5	92.1	1.0	0.08
Mobile Homes	92	2,388,859	2,265,607	95.0	94.8	95.4	1.0	0.09
Total County	208	13,295,415	12,291,081	93.9	92.4	94.9	1.0	0.10

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>City of Bismarck</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	34	8,754,006	8,134,800	93.3	92.9	93.5	1.0	0.10
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	34	8,754,006	8,134,800	93.3	92.9	93.5	1.0	0.10
Residential	607	65,321,352	61,572,614	94.3	94.3	94.2	1.0	0.06
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	607	65,321,352	61,572,614	94.3	94.3	94.2	1.0	0.06
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	641	74,075,358	69,707,414	94.3	94.1	94.1	1.0	0.06

<b>Cass County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	29	4,091,441	2,488,800	60.6	60.8	62.0	1.0	0.12
Commercial	32	1,871,025	1,844,200	118.7	98.6	97.7	1.2	0.40
Vacant Lots	69	1,632,500	882,700	59.2	54.1	48.8	1.1	0.47
Total Comm. & Vac. Lots	101	3,503,525	2,726,900	78.1	77.8	66.4	1.0	0.53
Residential	220	20,613,960	18,484,300	97.6	89.7	92.6	1.1	0.23
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	220	20,613,960	18,484,300	97.6	89.7	92.6	1.1	0.23
Mobile Homes	88	2,069,583	1,811,625	90.8	87.5	87.8	1.0	0.21
Total County	438	30,278,509	25,511,625	89.3	84.3	85.6	1.1	0.30

<b>City of Fargo</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	10,803,300	9,972,900	91.1	92.3	90.8	1.0	0.18
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	30	10,803,300	9,972,900	91.1	92.3	90.8	1.0	0.18
Residential	1,034	114,594,455	107,918,700	94.5	94.2	94.1	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	1,034	114,594,455	107,918,700	94.5	94.2	94.1	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	1,064	125,397,755	117,891,600	94.4	94.0	94.1	1.0	0.09

**Table 1 Continued**  
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<b>City of West Fargo</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	36	5,182,700	4,426,900	92.5	85.4	96.8	1.1	0.14
Vacant Lots	58	1,074,272	1,175,700	121.4	109.4	104.1	1.1	0.36
Total Comm. & Vac. Lots	94	6,256,972	5,602,600	110.4	89.5	100.4	1.2	0.28
Residential	191	18,076,015	17,113,500	94.8	94.7	93.9	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	191	18,076,015	17,113,500	94.8	94.7	93.9	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	285	24,332,987	22,716,100	99.9	93.4	95.1	1.1	0.15

<b>Cavalier County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	28	3,069,210	2,105,894	84.9	68.6	60.4	1.2	0.54
Commercial	33	1,779,731	1,754,500	98.1	98.6	97.1	1.0	0.08
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	33	1,779,731	1,754,500	98.1	98.6	97.1	1.0	0.08
Residential	30	1,506,700	1,403,683	103.9	93.2	100.1	1.1	0.28
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	1,506,700	1,403,683	103.9	93.2	100.1	1.1	0.28
Mobile Homes	2	25,500	30,600	114.7	120.0	114.7	0.0	0.00
Total County	93	6,381,141	5,294,677	96.3	83.0	92.9	1.2	0.29

<b>Dickey County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	14	1,309,795	981,470	79.4	74.9	77	1.1	0.13
Commercial	30	1,331,598	1,374,760	110.8	103.2	98.7	1.1	0.25
Vacant Lots	4	10,000	9,517	85.8	95.2	91.4	0.0	0.00
Total Comm. & Vac. Lots	34	1,341,598	1,384,277	107.9	103.2	97.5	1.1	0.25
Residential	58	2,215,600	2,078,324	106.6	93.8	95.5	1.1	0.25
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	58	2,215,600	2,078,324	106.6	93.8	95.5	1.1	0.25
Mobile Homes	12	192,663	178,062	91.7	92.4	92.3	1.0	0.13
Total County	118	5,059,656	4,622,133	102.2	91.4	92.7	1.1	0.24

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

Divide County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	16	768,300	523,700	75.7	68.2	72	1.1	0.23	
Commercial	14	322,200	310,500	104.4	96.4	105.0	1.1	0.28	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	14	322,200	310,500	104.4	96.4	105.0	1.1	0.28	
Residential	31	734,000	724,400	135.9	98.7	96.4	1.4	0.59	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	31	734,000	724,400	135.9	98.7	96.4	1.4	0.59	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	61	1,824,500	1,558,600	112.8	85.4	86.5	1.3	0.49	

Dunn County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	13	1,137,412	764,400	63.9	67.2	64.7	1.0	0.14	
Commercial	14	395,000	400,211	101.3	101.3	100.5	1.0	0.03	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	14	395,000	400,211	101.3	101.3	100.5	1.0	0.03	
Residential	35	889,060	865,597	107.5	97.4	97.3	1.1	0.19	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	35	889,060	865,597	107.5	97.4	97.3	1.1	0.19	
Mobile Homes	3	24,200	25,086	103.6	103.7	104.5	0.0	0.00	
Total County	65	2,445,672	2,055,294	97.3	84.0	97.3	1.2	0.18	

Eddy County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	8	540,811	466,500	95.3	86.3	88.1	1.1	0.20	
Commercial	21	1,856,000	1,856,000	100.0	100.0	100.0	1.0	0.00	
Vacant Lots	2	15,000	8,000	55.0	53.3	55.0	0.0	0.00	
Total Comm. & Vac. Lots	23	1,871,000	1,864,000	96.1	99.6	100.0	1.0	0.04	
Residential	45	1,513,125	1,368,000	95.7	90.4	98.2	1.1	0.14	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	45	1,513,125	1,368,000	95.7	90.4	98.2	1.1	0.14	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	76	3,924,936	3,698,500	95.8	94.2	100.0	1.0	0.12	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Emmons County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	41	4,090,546	2,362,408	61.8	57.8	59.9	1.1	0.16
Commercial	29	1,300,000	1,271,206	105.1	97.8	100.0	1.1	0.14
Vacant Lots	7	18,300	23,000	129.4	125.7	100.0	0.0	0.00
Total Comm. & Vac. Lots	36	1,318,300	1,294,206	109.8	98.2	100.0	1.1	0.17
Residential	51	1,660,051	1,761,140	128.9	106.1	100.0	1.2	0.43
Lakeshore	4	133,500	107,500	173.0	80.5	82.3	0.0	0.00
Total Res. & Lakeshore	55	1,793,551	1,868,640	132.1	104.2	100.0	1.3	0.48
Mobile Homes	7	400,728	1,010,000	227.1	252.0	99.4	0.0	0.00
Total County	139	7,603,125	6,535,254	110.4	86.0	96.0	1.3	0.43

<b>Foster County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	8	598,310	455,566	78.9	76.1	77.1	1.0	0.10
Commercial	27	4,508,000	4,508,000	100.0	100.0	100.0	1.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	27	4,508,000	4,508,000	100.0	100.0	100.0	1.0	0.00
Residential	62	3,818,760	3,643,400	104.6	95.4	98.0	1.1	0.15
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	62	3,818,760	3,643,400	104.6	95.4	98.0	1.1	0.15
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	97	8,925,070	8,606,966	104.2	96.4	100.0	1.1	0.11

<b>Golden Valley County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	12	2,215,014	1,235,340	70.7	55.8	63.7	1.3	0.32
Commercial	10	379,000	395,080	101.6	104.2	100.7	1.0	0.05
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	10	379,000	395,080	101.6	104.2	100.7	1.0	0.05
Residential	30	1,028,500	899,900	92.6	87.5	97.1	1.1	0.15
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	1,028,500	899,900	92.6	87.5	97.1	1.1	0.15
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	52	3,622,514	2,530,320	89.3	69.8	96.4	1.3	0.17

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Grand Forks County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	36	3,824,741	2,978,300	95.8	77.9	87.6	1.2	0.32
Commercial	30	1,956,331	1,731,559	139.0	88.5	104.3	1.6	0.65
Vacant Lots	23	413,883	132,236	90.9	32.0	54.5	2.9	1.29
Total Comm. & Vac. Lots	53	2,370,214	1,863,795	118.1	78.6	85.3	1.5	0.84
Residential	110	8,896,634	9,065,018	105.9	101.9	96.3	1.0	0.28
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	110	8,896,634	9,065,018	105.9	101.9	96.3	1.0	0.28
Mobile Homes	92	1,806,663	1,701,361	115.7	94.2	97.9	1.2	0.46
Total County	291	16,898,252	15,608,474	110.0	92.4	95.3	1.2	0.43

<b>City of Grand Forks</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	39	20,140,856	19,365,700	97.7	96.2	97.3	1.0	0.12
Vacant Lots	22	1,206,893	997,700	98.6	82.7	89.6	1.2	0.32
Total Comm. & Vac. Lots	61	21,347,749	20,363,400	98.0	95.4	94.8	1.0	0.20
Residential	452	46,656,680	45,071,000	97.6	96.6	96.9	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	452	46,656,680	45,071,000	97.6	96.6	96.9	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	513	68,004,429	65,434,400	97.7	96.6	96.7	1.0	0.08

<b>Grant County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	17	1,718,095	1,558,264	106.5	90.7	65.8	1.2	0.75
Commercial	10	236,180	229,722	97.6	97.3	100.0	1.0	0.07
Vacant Lots	1	2,500	2,680	107.2	107.2	107.2	0.0	0.00
Total Comm. & Vac. Lots	11	238,680	232,402	98.5	97.4	101.0	1.0	0.07
Residential	30	673,192	648,365	96.9	96.3	97.0	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	673,192	648,365	96.9	96.3	97.0	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	58	2,629,967	2,439,031	100.0	92.7	93.1	1.1	0.25

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Griggs County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	19	1,801,190	1,514,392	103.7	84.1	91.7	1.2	0.31	
Commercial	19	1,620,400	1,605,100	96.2	99.1	97.1	0.0	0.11	
Vacant Lots	2	600	1,540	410.0	256.7	410.0	0.0	0.00	
Total Comm. & Vac. Lots	21	1,621,000	1,606,640	126.1	99.1	99.8	1.3	0.40	
Residential	34	1,458,006	1,368,464	98.7	93.9	98.9	1.1	0.09	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	34	1,458,006	1,368,464	98.7	93.9	98.9	1.1	0.09	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	74	4,880,196	4,489,496	107.8	92.0	98.4	1.2	0.23	

<b>Hettinger County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	12	908,440	699,640	637.3	77.0	61.2	8.3	9.54	
Commercial	13	619,800	614,370	98.7	99.1	100.0	1.0	0.03	
Vacant Lots	3	3,050	3,680	138.9	120.7	108.0	0.0	0.00	
Total Comm. & Vac. Lots	16	622,850	618,050	106.3	99.2	100.1	1.1	0.10	
Residential	48	798,185	769,090	100.5	96.4	98.9	1.0	0.08	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	48	798,185	769,090	100.5	96.4	98.9	1.0	0.08	
Mobile Homes	1	1,150	2,730	237.4	237.4	237.4	0.0	0.00	
Total County	77	2,330,625	2,089,510	187.1	187.1	98.8	2.1	1.05	

<b>Kidder County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	20	1,353,370	1,245,313	97.0	92.0	102.2	1.1	0.14	
Commercial	12	235,850	193,979	103.1	82.2	103.0	1.3	0.27	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	12	235,850	193,979	103.1	82.2	103.0	1.3	0.27	
Residential	37	1,261,050	1,130,550	105.7	89.7	92.3	1.2	0.35	
Lakeshore	11	297,800	112,201	39.8	37.7	27.4	1.1	0.97	
Total Res. & Lakeshore	48	1,558,850	1,242,751	90.6	79.7	86.7	1.1	0.42	
Mobile Homes	1	6,000	3,675	61.3	61.3	61.3	0.0	0.00	
Total County	81	3,154,070	2,685,718	93.6	85.2	91.1	1.1	0.33	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>LaMoure County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	12	1,153,954	872,460	78.1	75.6	78.2	1.0	0.19	
Commercial	30	1,158,100	1,194,850	102.6	103.2	102.3	1.0	0.10	
Vacant Lots	2	5,550	5,474	102.9	98.6	102.9	0.0	0.00	
Total Comm. & Vac. Lots	32	1,163,650	1,200,324	102.6	103.2	102.3	1.0	0.11	
Residential	44	1,661,773	1,473,701	97.6	88.7	95.3	1.1	0.23	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	44	1,661,773	1,473,701	97.6	88.7	95.3	1.1	0.23	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	88	3,979,377	3,546,485	96.8	89.1	96.9	1.1	0.19	

<b>Logan County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	29	1,963,623	1,417,200	74.0	72.2	73.8	1.0	0.18	
Commercial	16	563,851	576,400	98.1	102.2	98.5	1.0	0.09	
Vacant Lots	2	3,700	4,200	201.4	113.5	201.4	0.0	0.00	
Total Comm. & Vac. Lots	18	567,551	580,600	109.6	102.3	98.5	1.1	0.24	
Residential	39	758,260	749,500	110.1	98.8	101.0	1.1	0.19	
Lakeshore	1	2,000	2,600	130.0	130.0	130.0	0.0	0.00	
Total Res. & Lakeshore	40	760,260	752,100	110.6	98.9	102.2	1.1	0.19	
Mobile Homes	3	81,015	73,300	101.7	90.5	101.1	0.0	0.00	
Total County	90	3,372,449	2,823,200	98.3	83.7	96.2	1.2	0.24	

<b>McHenry County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	23	1,634,080	1,389,567	93.0	85.0	78.9	1.1	0.36	
Commercial	33	1,144,165	1,150,159	126.9	100.5	100.0	1.3	0.39	
Vacant Lots	7	10,400	10,542	105.5	101.4	87.1	0.0	0.00	
Total Comm. & Vac. Lots	40	1,154,565	1,160,701	123.1	100.5	100.0	1.2	0.41	
Residential	31	956,042	847,718	97.6	88.7	95.7	1.1	0.21	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	31	956,042	847,718	97.6	88.7	95.7	1.1	0.21	
Mobile Homes	6	114,000	103,801	64.6	91.1	60.2	0.0	0.00	
Total County	100	3,858,687	3,501,787	104.8	90.8	96.3	1.2	0.34	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>McIntosh County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	41	2,073,671	1,523,924	78.9	73.5	73.8	1.1	0.24
Commercial	20	1,020,626	843,670	98.5	82.7	100.5	1.2	0.14
Vacant Lots	4	12,750	6,633	54.4	52.0	55.5	0.0	0.00
Total Comm. & Vac. Lots	24	1,033,376	850,303	91.1	82.3	94.6	1.1	0.20
Residential	33	1,033,040	935,100	105.8	90.5	104.0	1.2	0.30
Lakeshore	18	70,140	42,711	80.6	60.9	80.6	1.3	0.35
Total Res. & Lakeshore	51	1,103,180	977,811	96.9	88.6	82.0	1.1	0.39
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	116	4,210,227	3,352,038	89.3	79.6	80.8	1.1	0.32

<b>McKenzie County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	9	642,885	399,400	59.6	62.1	59.3	1.0	0.17
Commercial	22	793,951	789,880	102.8	99.5	100.9	1.0	0.18
Vacant Lots	3	11,800	8,960	144.1	75.9	142.4	0.0	0.00
Total Comm. & Vac. Lots	25	805,751	798,840	107.8	99.1	101.7	1.1	0.25
Residential	34	1,012,064	1,022,380	106.2	101.0	102.7	1.1	0.15
Lakeshore	2	3,400	3,400	99.1	100.0	99.1	0.0	0.00
Total Res. & Lakeshore	36	1,015,464	1,025,780	105.9	101.0	102.7	1.1	0.15
Mobile Homes	2	9,400	6,236	70.8	66.3	70.8	0.0	0.00
Total County	72	2,473,500	2,230,256	99.8	90.2	100.0	1.1	0.23

<b>McLean County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	31	2,383,660	1,389,400	69.5	58.3	63.2	1.2	0.29
Commercial	34	1,332,150	1,299,250	177.6	97.5	100.9	1.8	1.09
Vacant Lots	37	158,194	125,750	158.5	79.5	100.0	2.0	0.99
Total Comm. & Vac. Lots	71	1,490,344	1,425,000	167.6	95.6	100.0	1.8	1.04
Residential	96	3,186,240	3,102,550	119.9	97.4	97.3	1.2	0.45
Lakeshore	14	780,775	442,000	62.8	56.6	55.7	1.1	0.39
Total Res. & Lakeshore	110	3,967,015	3,544,550	112.7	89.4	95.7	1.3	0.46
Mobile Homes	6	22,100	28,840	222.5	130.5	124.5	0.0	0.00
Total County	218	7,863,119	6,387,790	127.4	81.2	92.0	1.6	0.69

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Mercer County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	22	1,573,419	1,157,359	72.8	73.6	69.4	1.0	0.23	
Commercial	30	1,707,750	1,660,100	97.6	97.2	98.2	1.0	0.04	
Vacant Lots	33	226,298	255,360	159.8	112.8	100.0	1.4	0.79	
Total Comm. & Vac. Lots	63	1,934,048	1,915,460	130.2	99.0	98.6	1.3	0.44	
Residential	83	3,827,326	3,831,216	111.0	100.1	101.0	1.1	0.25	
Lakeshore	1	12,000	40,000	333.3	333.3	333.3	0.0	0.00	
Total Res. & Lakeshore	84	3,839,326	3,871,216	113.7	100.8	101.5	1.1	0.28	
Mobile Homes	8	162,770	120,098	190.4	73.8	79.1	2.6	1.83	
Total County	177	7,509,563	7,064,133	117.9	94.1	97.7	1.3	0.40	

<b>Morton County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	27	2,414,758	1,531,600	84.8	63.4	64.5	1.3	0.58	
Commercial	30	900,455	898,250	124.8	99.8	100.0	1.3	0.40	
Vacant Lots	32	622,377	501,400	106.7	80.6	79.1	1.3	0.51	
Total Comm. & Vac. Lots	62	1,522,832	1,399,650	115.4	91.9	83.9	1.3	0.52	
Residential	72	3,127,575	2,856,700	108.2	91.3	93.0	1.2	0.29	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	72	3,127,575	2,856,700	108.2	91.3	93.0	1.2	0.29	
Mobile Homes	65	887,895	741,465	104.7	83.5	80.4	1.3	0.52	
Total County	226	7,953,060	6,529,415	106.4	82.1	87.1	1.3	0.44	

<b>City of Mandan</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00	
Commercial	30	5,779,700	5,597,600	94.1	96.8	94.5	1.0	0.15	
Vacant Lots	30	690,600	390,800	63.8	56.6	58.6	1.1	0.30	
Total Comm. & Vac. Lots	60	6,470,300	5,988,400	79.0	92.6	76.9	0.9	0.28	
Residential	141	12,094,100	11,311,300	98.8	93.5	95.1	1.1	0.12	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	141	12,094,100	11,311,300	98.8	93.5	95.1	1.1	0.12	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total City	201	18,564,400	17,299,700	92.9	93.2	93.3	1.0	0.17	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Mountrail County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	6	840,300	457,300	55.0	54.4	54.8	0.0	0.00	
Commercial	30	1,243,800	1,228,400	99.9	98.8	100.0	1.0	0.02	
Vacant Lots	6	50,600	16,200	37.7	32.0	34.2	0.0	0.00	
Total Comm. & Vac. Lots	36	1,294,400	1,244,600	89.5	96.2	100.0	0.9	0.12	
Residential	47	1,618,460	1,599,200	107.7	98.8	99.7	1.1	0.22	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	47	1,618,460	1,599,200	107.7	98.8	99.7	1.1	0.22	
Mobile Homes	7	39,000	19,728	73.3	50.6	64.3	0.0	0.00	
Total County	96	3,792,160	3,320,828	95.1	87.6	100.0	1.1	0.22	

<b>Nelson County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	25	1,607,823	1,525,379	104.4	94.9	95.0	1.1	0.22	
Commercial	18	939,351	723,864	210.5	77.1	95.9	2.7	1.52	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	18	939,351	723,864	210.5	77.1	95.9	2.7	1.52	
Residential	35	1,123,600	773,504	123.0	68.8	96.7	18.0	0.63	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	35	1,123,600	773,504	123.0	68.8	96.7	1.8	0.63	
Mobile Homes	7	216,724	196,229	118.5	90.5	97.9	0.0	0.00	
Total County	85	3,887,498	3,218,976	135.7	82.8	96.7	1.6	0.67	

<b>Oliver County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	13	1,129,664	689,122	66.5	61.0	64.8	1.1	0.19	
Commercial	3	26,409	26,843	101.1	101.6	98.5	0.0	0.00	
Vacant Lots	1	3,250	3,250	100.0	100.0	100.0	0.0	0.00	
Total Comm. & Vac. Lots	4	29,659	30,093	100.8	101.5	99.2	0.0	0.00	
Residential	31	1,354,205	1,334,369	99.5	98.5	100.1	1.0	0.09	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	31	1,354,205	1,334,369	99.5	98.5	100.1	1.0	0.09	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	48	2,513,528	2,053,584	90.7	81.7	96.8	1.1	0.15	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Pembina County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	28	3,282,539	2,017,720	69.5	61.5	62.2	1.1	0.28
Commercial	37	1,685,525	1,755,986	123.7	104.2	100.0	1.2	0.43
Vacant Lots	10	51,275	31,097	99.3	60.6	64.5	1.6	0.93
Total Comm. & Vac. Lots	47	1,736,800	1,787,083	118.5	102.9	98.6	1.2	0.50
Residential	52	2,559,734	2,667,623	115.0	104.2	101.8	1.1	0.36
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	52	2,559,734	2,667,623	115.0	104.2	101.8	1.1	0.36
Mobile Homes	6	19,300	24,756	156.6	128.3	119.0	0.0	0.00
Total County	133	7,598,373	6,497,182	108.6	85.5	95.2	1.3	0.44

<b>Pierce County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	14	992,171	955,249	97.0	96.3	95.4	1.0	0.19
Commercial	30	1,730,100	1,762,352	105.6	101.9	101.7	1.0	0.07
Vacant Lots	4	46,596	39,370	97.2	84.5	53.5	0.0	0.00
Total Comm. & Vac. Lots	34	1,776,696	1,801,722	104.6	101.4	101.2	1.0	0.17
Residential	32	1,778,900	1,656,606	109.7	93.1	95.8	1.2	0.31
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	32	1,778,900	1,656,606	109.7	93.1	95.8	1.2	0.31
Mobile Homes	4	114,319	88,139	77.3	77.1	77.3	0.0	0.00
Total County	84	4,662,086	4,501,716	104.0	96.6	98.6	1.1	0.23

<b>Ramsey County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	2,345,357	2,049,972	88.9	87.4	85.8	1.0	0.26
Commercial	12	320,350	300,140	99.2	93.7	100.0	1.1	0.08
Vacant Lots	13	133,450	77,400	93.3	58.0	50.0	1.6	1.11
Total Comm. & Vac. Lots	25	453,800	377,540	96.1	83.2	95.2	1.2	0.43
Residential	32	1,788,100	1,681,672	100.8	94.0	95.5	1.1	0.16
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	32	1,788,100	1,681,672	100.8	94.0	95.5	1.1	0.16
Mobile Homes	32	481,667	478,670	121.8	99.4	97.7	1.2	0.43
Total County	115	5,068,924	4,587,854	102.9	90.5	95.2	1.1	0.32

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>City of Devils Lake</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	33	3,551,804	3,521,200	99.8	99.1	95.6	1.0	0.22
Vacant Lots	5	50,370	24,700	53.7	49.0	70.3	0.0	0.00
Total Comm. & Vac. Lots	38	3,602,174	3,545,900	93.7	98.4	90.8	1.0	0.26
Residential	64	3,549,007	3,253,100	104.9	91.7	95.2	1.1	0.25
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	64	3,549,007	3,253,100	104.9	91.7	95.2	1.1	0.25
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	102	7,151,181	6,799,000	100.7	95.1	94.0	1.1	0.25

<b>Ransom County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	14	1,324,304	884,700	69.4	66.8	69.7	1.0	0.17
Commercial	31	2,556,200	2,517,640	99.4	98.5	98.3	1.0	0.08
Vacant Lots	5	26,750	16,000	63.7	59.8	49.6	0.0	0.00
Total Comm. & Vac. Lots	36	2,582,950	2,533,640	94.4	98.1	98.1	1.0	0.12
Residential	47	2,371,600	2,032,700	102.9	85.7	93.6	1.2	0.30
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	47	2,371,600	2,032,700	102.9	85.7	93.6	1.2	0.30
Mobile Homes	5	123,944	139,198	174.9	112.3	120.7	0.0	0.00
Total County	102	6,402,798	5,590,238	98.9	87.3	96.3	1.1	0.26

<b>Renville County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	16	1,574,807	910,700	59.1	57.8	56.9	1.0	0.08
Commercial	19	601,107	551,125	107.4	91.7	103.8	1.2	0.26
Vacant Lots	6	13,912	13,482	117.3	96.9	98.3	0.0	0.00
Total Comm. & Vac. Lots	25	615,019	564,607	109.8	91.8	103.3	1.2	0.33
Residential	42	1,200,450	992,566	117.2	82.7	96.2	1.4	0.46
Lakeshore	1	9,500	2,800	29.5	29.5	29.5	0.0	0.00
Total Res. & Lakeshore	43	1,209,950	995,366	115.2	82.3	94.4	1.4	0.48
Mobile Homes	1	500	3,180	636.0	636.0	636.0	0.0	0.00
Total County	85	3,400,276	2,473,853	109.2	72.8	86.6	1.5	0.53

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Richland County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	29	4,130,788	2,400,900	57.8	58.1	54.2	1.0	0.16
Commercial	32	1,445,529	1,629,700	101.4	112.7	100.0	0.9	0.16
Vacant Lots	7	101,850	85,600	76.8	84.0	77.2	0.0	0.00
Total Comm. & Vac. Lots	39	1,547,379	1,715,300	97.0	110.9	100.0	0.9	0.18
Residential	71	2,805,886	2,545,100	100.6	90.7	98.4	1.1	0.20
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	71	2,805,886	2,545,100	100.6	90.7	98.4	1.1	0.20
Mobile Homes	13	235,627	221,424	197.5	94.0	115.7	2.1	0.95
Total County	152	8,719,680	6,882,724	99.8	78.9	93.7	1.3	0.33

<b>City of Wahpeton</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	16,970,080	15,922,500	89.7	93.8	98.1	1.0	0.15
Vacant Lots	1	20,500	17,000	82.9	82.9	82.9	0.0	0.00
Total Comm. & Vac. Lots	31	16,990,580	15,939,500	89.5	93.8	96.1	1.0	0.15
Residential	65	4,430,250	4,216,100	98.7	95.2	96.5	1.0	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	65	4,430,250	4,216,100	98.7	95.2	96.5	1.0	0.12
Mobile Homes	1	62,500	66,700	106.7	106.7	106.7	0.0	0.00
Total City	97	21,483,330	20,222,300	95.9	59.6	96.5	1.0	0.13

<b>Rolette County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	978,070	781,194	81.3	79.9	76.2	1.0	0.22
Commercial	30	1,678,486	1,635,471	113.1	97.4	99.0	1.2	0.24
Vacant Lots	10	37,050	24,624	88.5	66.5	77.3	1.3	0.55
Total Comm. & Vac. Lots	40	1,715,536	1,660,095	106.9	96.8	98.9	1.1	0.29
Residential	31	1,250,362	1,137,399	122.3	91.0	97.3	1.3	0.46
Lakeshore	6	70,200	33,132	44.6	47.2	50.0	0.0	0.00
Total Res. & Lakeshore	37	1,320,562	1,170,531	111.5	88.6	96.5	1.3	0.46
Mobile Homes	2	14,200	7,092	55.1	49.9	55.1	0.0	0.00
Total County	97	4,028,368	3,618,912	102.8	89.8	95.5	1.1	0.35

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Sargent County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	15	1,232,000	847,306	71.4	68.8	72.1	1.0	0.14	
Commercial	16	1,455,950	1,331,302	98.2	91.4	97.4	1.1	0.13	
Vacant Lots	3	6,666	6,994	112.8	104.9	101.2	0.0	0.00	
Total Comm. & Vac. Lots	19	1,462,616	1,338,296	100.5	91.5	98.3	1.1	0.13	
Residential	41	1,441,430	1,273,437	103.8	88.3	96.7	1.2	0.28	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	41	1,441,430	1,273,437	103.8	88.3	96.7	1.2	0.28	
Mobile Homes	12	257,890	260,733	165.6	101.1	101.7	1.6	0.81	
Total County	87	4,393,936	3,719,772	106.0	84.7	91.5	1.3	0.34	

<b>Sheridan County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	15	1,169,270	839,992	81.7	71.8	82.6	1.1	0.23	
Commercial	5	56,900	57,431	128.4	100.9	99.5	0.0	0.00	
Vacant Lots	2	4,900	2,794	72.5	57.0	72.5	0.0	0.00	
Total Comm. & Vac. Lots	7	61,800	60,225	112.4	97.5	99.5	0.0	0.00	
Residential	36	448,040	365,300	108.7	81.5	101.4	1.3	0.31	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	36	448,040	365,300	108.7	81.5	101.4	1.3	0.31	
Mobile Homes	1	1,575	1,965	124.8	124.8	124.8	0.0	0.00	
Total County	59	1,680,685	1,267,482	102.6	75.4	97.0	1.4	0.31	

<b>Sioux County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	7	372,450	290,441	95.0	78.0	81.7	0.0	0.00	
Commercial	6	232,149	221,500	95.2	95.4	99.6	0.0	0.00	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	6	232,149	221,500	95.2	95.4	99.6	0.0	0.00	
Residential	31	561,953	572,120	101.3	101.8	100.5	1.0	0.02	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	31	561,953	572,120	101.3	101.8	100.5	1.0	0.02	
Mobile Homes	1	5,000	6,885	137.7	137.7	137.7	0.0	0.00	
Total County	45	1,171,552	1,090,946	100.3	93.1	99.8	1.1	0.10	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Slope County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	8	1,276,524	786,500	62.7	61.6	61.7	1.0	0.23
Commercial	4	105,677	94,972	94.1	89.9	100.0	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	4	105,677	94,972	94.1	89.9	100.0	0.0	0.00
Residential	14	108,394	107,739	116.2	99.4	94.4	1.2	0.30
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	14	108,394	107,739	116.2	99.4	99.4	1.2	0.30
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	26	1,490,595	989,211	96.3	66.4	88.6	1.5	0.30

<b>Stark County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	1,606,045	991,700	65.7	61.7	69.4	1.1	0.19
Commercial	30	2,152,050	2,127,150	98.5	98.8	100.0	1.0	0.04
Vacant Lots	11	30,250	27,437	137.1	90.7	115.0	1.5	0.54
Total Comm. & Vac. Lots	41	2,182,300	2,154,587	108.9	98.7	100.0	1.1	0.20
Residential	36	1,705,475	1,670,856	103.8	98.0	95.1	1.1	0.11
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	36	1,705,475	1,670,856	103.8	98.0	95.1	1.1	0.11
Mobile Homes	9	113,350	106,630	93.5	94.1	97.2	1.0	0.18
Total County	104	5,607,170	4,923,773	98.3	87.8	95.3	1.1	0.20

<b>City of Dickinson</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	2,910,439	2,939,600	102.2	101.0	98.6	1.0	0.12
Vacant Lots	1	14,500	14,000	96.6	96.6	96.6	0.0	0.00
Total Comm. & Vac. Lots	31	2,924,939	2,953,600	102.0	101.0	97.2	1.0	0.12
Residential	168	10,991,607	10,658,200	98.7	97.0	96.6	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	168	10,991,607	10,658,200	98.7	97.0	96.6	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	199	13,916,546	13,611,800	99.2	97.8	96.8	1.0	0.10

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>Steele County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	4	449,000	306,030	75.5	68.2	67.5	0.0	0.00	
Commercial	14	231,446	243,749	103.3	105.3	97.3	1.0	0.13	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	14	231,446	243,749	103.3	105.3	97.3	1.0	0.13	
Residential	33	666,691	592,407	120.9	88.9	102.8	1.4	0.42	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	33	666,691	592,407	120.9	88.9	102.8	1.4	0.42	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	51	1,347,137	1,142,186	112.5	84.8	100.0	1.3	0.35	

<b>Stutsman County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	31	3,090,497	2,029,984	77.9	65.7	73.3	1.2	0.20	
Commercial	30	1,187,850	1,176,700	106.2	99.1	100.0	1.1	0.11	
Vacant Lots	15	116,750	78,400	84.3	67.2	53.8	1.3	0.74	
Total Comm. & Vac. Lots	45	1,304,600	1,255,100	98.9	96.2	100.0	1.0	0.23	
Residential	34	1,370,527	1,309,540	107.6	95.6	95.3	1.1	0.24	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	34	1,370,527	1,309,540	107.6	95.6	95.3	1.1	0.24	
Mobile Homes	26	843,954	821,533	97.5	97.3	98.8	1.0	0.10	
Total County	136	6,609,578	5,416,157	96.0	81.9	96.2	1.2	0.22	

<b>City of Jamestown</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00	
Commercial	33	4,296,386	4,046,800	97.5	94.2	96.4	1.0	0.17	
Vacant Lots	18	476,396	257,600	53.4	54.1	46.4	1.0	0.53	
Total Comm. & Vac. Lots	51	4,772,782	4,304,400	82.0	90.2	89.7	0.9	0.29	
Residential	205	14,921,576	13,793,300	94.9	92.4	94.7	1.0	0.16	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	205	14,921,576	13,793,300	94.9	92.4	94.7	1.0	0.16	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total City	256	19,694,358	18,097,700	92.3	91.9	93.6	1.0	0.19	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

Towner County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	20	1,164,487	1,040,358	91.2	89.3	79.1	1.0	0.25	
Commercial	30	869,500	835,147	108.2	96.0	99.8	1.1	0.39	
Vacant Lots	3	5,600	7,800	156.4	139.3	136.0	0.0	0.00	
Total Comm. & Vac. Lots	33	875,100	842,947	112.6	96.3	101.0	1.2	0.40	
Residential	51	1,517,065	1,480,272	183.3	97.6	104.8	1.9	0.94	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	51	1,517,065	1,480,272	183.3	97.6	104.8	1.9	0.94	
Mobile Homes	3	84,830	81,029	107.1	95.5	92.0	0.0	0.00	
Total County	107	3,641,482	3,444,606	142.2	94.6	100.9	1.5	0.65	

Traill County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	7	842,939	673,358	79.1	79.9	75.4	0.0	0.00	
Commercial	34	1,938,411	1,748,563	121.5	90.2	100.0	1.4	0.46	
Vacant Lots	8	74,860	76,000	134.8	101.5	156.6	1.3	0.37	
Total Comm. & Vac. Lots	42	2,013,271	1,824,563	124.1	90.6	100.7	1.4	0.50	
Residential	101	4,227,419	4,062,940	109.8	96.1	97.8	1.1	0.30	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	101	4,227,419	4,062,940	109.8	96.1	97.8	1.1	0.30	
Mobile Homes	5	96,401	94,787	134.8	98.3	112.2	0.0	0.00	
Total County	155	7,180,030	6,655,648	113.1	92.7	98.7	1.2	0.36	

Walsh County	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	23	2,318,000	2,050,200	102.7	88.4	85.4	1.2	0.35	
Commercial	30	2,224,403	2,140,384	104.9	96.2	100.0	1.1	0.23	
Vacant Lots	4	6,950	6,300	125.7	90.6	93.1	0.0	0.00	
Total Comm. & Vac. Lots	34	2,231,353	2,146,684	107.3	96.2	100.0	1.1	0.30	
Residential	44	1,645,864	1,543,551	114.6	93.8	95.4	1.2	0.39	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	44	1,645,864	1,543,551	114.6	93.8	95.4	1.2	0.39	
Mobile Homes	7	129,879	131,011	197.2	100.9	148.8	0.0	0.00	
Total County	108	6,325,096	5,871,446	115.1	92.8	97.9	1.2	0.39	

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>City of Grafton</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	4,803,600	5,236,500	126.6	109.0	106.7	1.2	0.26
Vacant Lots	2	20,000	20,400	441.1	102.0	441.1	0.0	0.00
Total Comm. & Vac. Lots	32	4,823,600	5,256,900	146.3	109.0	106.7	1.3	0.48
Residential	44	2,278,700	1,980,100	106.3	86.9	89.7	1.2	0.37
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	44	2,278,700	1,980,100	106.3	86.9	89.7	1.2	0.37
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	76	7,102,300	7,237,000	123.1	101.9	101.2	1.2	0.42

<b>Ward County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	1,615,500	986,200	63.3	61.0	63.4	1.0	0.18
Commercial	47	3,536,132	3,233,100	101.9	91.4	98.9	1.1	0.19
Vacant Lots	52	1,036,280	586,300	82.4	56.6	80.9	1.5	0.38
Total Comm. & Vac. Lots	99	4,572,412	3,819,400	91.6	83.5	90.3	1.1	0.30
Residential	149	9,951,160	9,204,400	101.3	92.5	93.8	1.1	0.26
Lakeshore	11	380,250	389,800	93.7	102.5	88.5	0.9	0.15
Total Res. & Lakeshore	160	10,331,410	9,594,200	100.8	92.9	93.4	1.1	0.25
Mobile Homes	190	3,716,095	3,503,014	107.0	94.3	97.1	1.1	0.33
Total County	470	20,235,417	17,902,814	99.7	88.5	93.7	1.1	0.30

<b>City of Minot</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	36	8,101,496	6,769,500	107.1	83.6	100.1	1.3	0.17
Vacant Lots	37	843,355	697,400	86.2	82.7	80.8	1.0	0.40
Total Comm. & Vac. Lots	73	8,944,851	7,466,900	96.6	83.5	94.3	1.2	0.28
Residential	438	36,101,085	35,389,800	98.2	98.0	97.4	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	438	36,101,085	35,389,800	98.2	98.0	97.4	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	511	45,045,936	42,856,700	98.0	95.1	97.3	1.0	0.12

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

Wells County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	16	1,609,032	1,448,900	89.9	90.0	92.9	1.0	0.14
Commercial	30	1,616,805	1,561,360	121.8	96.6	100.0	1.3	0.40
Vacant Lots	3	4,550	4,356	90.7	95.7	94.8	0.0	0.00
Total Comm. & Vac. Lots	33	1,621,355	1,565,716	119.0	96.6	100.0	1.2	0.37
Residential	40	1,476,413	1,279,880	111.4	86.7	93.7	1.3	0.44
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	1,476,413	1,279,880	111.4	86.7	93.7	1.3	0.44
Mobile Homes	3	55,000	56,468	99.2	102.7	101.1	0.0	0.00
Total County	92	4,761,800	4,350,964	110.0	91.4	97.3	1.2	0.35

Williams County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	1,898,820	1,019,166	57.3	53.7	59.5	1.1	0.19
Commercial	33	1,202,959	1,198,326	107.4	99.6	100.0	1.1	0.21
Vacant Lots	22	167,950	240,822	85.1	143.4	53.6	0.6	1.03
Total Comm. & Vac. Lots	55	1,370,909	1,439,148	98.5	105.0	97.4	0.9	0.39
Residential	35	1,899,588	1,625,172	104.9	85.6	96.7	1.2	0.26
Lakeshore	7	175,500	135,560	109.6	77.2	90.0	0.0	0.00
Total Res. & Lakeshore	42	2,075,088	1,760,732	105.7	84.9	96.2	1.3	0.29
Mobile Homes	14	140,125	118,614	96.2	84.6	83.3	1.1	0.43
Total County	137	5,484,942	4,337,660	92.6	79.1	87.6	1.2	0.39

City of Williston	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	33	5,280,765	4,351,100	100.5	82.4	99.2	1.2	0.17
Vacant Lots	5	65,000	67,950	127.7	104.5	111.1	0.0	0.00
Total Comm. & Vac. Lots	38	5,345,765	4,419,050	104.1	82.7	100.3	1.3	0.19
Residential	175	9,753,458	9,358,100	97.9	95.9	96.6	1.0	0.10
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	175	9,753,458	9,358,100	97.9	95.9	96.6	1.0	0.10
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	213	15,099,223	13,777,150	99.0	91.2	97.4	1.1	0.12

**Table 1 Continued**  
**2001 Real Estate Assessment / Sales Ratio Study**

<b>State</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	997	90,171,653	63,555,641	84.4	70.5	70.8	1.2	0.39
Commercial	1,675	168,817,593	160,830,826	107.7	95.3	100.0	1.1	0.22
Vacant Lots	651	10,120,078	7,444,184	98.1	73.6	80.0	1.3	0.62
Total Comm. & Vac. Lots	2,326	178,937,671	168,275,010	105.0	94.0	99.2	1.1	0.31
Residential	6,348	467,656,334	442,401,267	101.3	94.6	96.0	1.1	0.18
Lakeshore	112	4,184,401	2,088,911	67.4	49.9	51.5	1.4	0.73
Total Res. & Lakeshore	6,460	471,840,735	444,490,178	100.7	94.2	95.9	1.1	0.18
Mobile Homes	753	15,102,931	14,664,481	111.1	97.1	95.6	1.1	0.38
Total State	10,536	756,052,990	690,985,310	100.9	91.4	95.4	1.1	0.25

**TABLE 2**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
<b>Adams-</b>	Township	7	0	3	3	9	4	1	0	3	0	1	1	3	0	0	0	0	1	0	0	36	
	Urban	1	0	0	0	1	0	1	1	3	2	6	7	30	9	3	2	3	0	1	0	77	
<b>Barnes-</b>	Township	11	2	2	1	7	6	6	5	2	5	2	4	2	0	0	2	0	2	0	0	62	
	Urban	0	0	2	1	2	1	7	4	8	2	6	10	11	4	2	2	3	0	2	1	80	
<b>Valley City-</b>	Urban	0	0	0	0	0	0	0	0	3	6	17	28	31	5	7	1	1	0	0	0	100	
<b>Benson-</b>	Township	1	0	1	1	2	1	2	4	2	1	1	4	4	1	0	0	0	1	1	0	27	
	Urban	3	0	2	3	2	3	4	2	4	3	4	3	27	9	4	1	1	2	0	5	83	
<b>Billings-</b>	Township	1	1	1	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	5	
	Urban	0	0	0	0	0	0	2	0	0	1	1	5	9	0	1	0	0	0	1	0	20	
<b>Bottineau-</b>	Township	29	3	4	3	1	4	3	6	6	0	1	1	4	0	0	1	0	0	1	0	67	
	Urban	3	2	3	3	0	1	8	6	3	5	3	4	10	6	3	4	0	4	2	0	88	
<b>Bowman-</b>	Township	2	1	0	4	0	0	1	0	0	1	1	0	0	0	0	0	0	0	0	0	10	
	Urban	0	0	0	0	0	2	1	2	1	10	9	7	4	4	3	1	5	2	5	0	66	
<b>Burke-</b>	Township	0	1	1	0	1	1	1	0	0	0	1	2	0	0	0	0	0	0	0	0	8	
	Urban	1	0	0	0	0	1	0	0	3	0	4	8	32	1	2	0	3	0	1	1	60	
<b>Burleigh-</b>	Township	0	0	3	0	2	1	2	2	2	11	19	17	5	2	2	1	0	1	1	0	71	
	Urban	0	0	0	0	0	2	2	7	16	22	17	26	24	8	3	5	4	0	1	0	137	
<b>Bismarck-</b>	Urban	0	0	0	0	0	0	3	16	36	123	179	154	89	26	11	2	1	1	0	0	641	
<b>Cass-</b>	Township	22	9	8	10	17	6	8	6	17	8	14	15	8	0	6	2	1	1	2	1	166	
	Urban	17	2	7	10	7	9	18	20	23	20	26	29	34	4	12	2	1	5	3	3	272	
<b>Fargo-</b>	Urban	0	0	0	1	4	11	24	67	90	187	182	212	128	87	27	18	7	6	3	4	1064	

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
West Fargo-	Urban	0	3	0	3	1	2	7	7	20	41	56	47	40	26	10	5	5	2	1	1	8	285
Cavalier-	Township	4	1	2	7	5	1	2	2	1	1	2	1	0	0	0	0	0	0	0	0	3	32
	Urban	0	0	1	1	0	3	1	2	3	6	5	12	9	3	3	2	1	2	1	1	5	61
Dickey-	Township	0	0	0	1	1	1	4	4	3	3	1	0	1	2	0	0	0	0	0	0	1	22
	Urban	0	1	0	1	0	1	3	11	6	11	11	9	7	6	7	8	1	0	4	1	8	96
Divide-	Township	1	1	0	0	5	0	2	2	1	1	0	1	0	0	0	1	0	1	0	0	0	16
	Urban	0	1	1	1	0	2	4	3	4	2	2	4	1	2	2	1	3	1	0	0	11	45
Dunn-	Township	1	1	0	3	2	1	3	2	0	0	0	0	0	1	0	0	0	0	0	0	0	14
	Urban	0	0	0	0	1	0	1	1	2	2	3	18	14	0	3	2	0	1	2	0	1	51
Eddy-	Township	0	0	0	0	0	1	0	2	1	0	2	1	0	0	0	0	0	0	0	0	1	8
	Urban	0	0	1	0	4	2	2	3	2	3	2	9	33	2	1	0	1	0	0	1	2	68
Emmons-	Township	3	3	11	5	5	7	2	3	3	3	1	8	4	0	1	0	0	0	0	0	2	61
	Urban	0	1	0	1	2	0	0	4	2	3	7	11	20	3	1	4	2	2	0	1	14	78
Foster-	Township	0	0	0	0	0	2	1	3	1	0	0	0	0	1	0	0	0	0	0	0	0	8
	Urban	0	0	0	1	0	0	1	1	1	7	8	17	42	3	3	0	0	0	1	1	3	89
Golden Valley-	Township	2	2	2	0	1	1	0	1	1	0	0	0	2	1	1	0	0	0	0	0	0	14
	Urban	0	0	1	1	1	1	0	0	2	6	13	5	2	2	0	0	2	0	1	0	0	38
Grand Forks-	Township	13	1	2	1	3	5	6	4	8	11	5	6	5	6	3	5	4	0	1	2	14	105
	Urban	10	6	3	3	6	7	10	8	12	10	10	18	15	13	9	3	10	3	2	2	26	186
Grand Forks-	Urban	1	0	0	2	2	4	5	10	10	57	112	131	98	40	19	8	7	1	2	1	3	513
Grant-	Township	1	1	1	1	3	3	0	2	0	3	1	0	0	0	0	0	0	0	0	0	1	17
	Urban	0	0	0	0	0	0	0	0	5	2	8	9	11	2	2	2	0	0	0	0	0	41

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Griggs-	Township	0	0	0	1	1	3	2	1	0	0	3	2	2	1	2	1	0	0	0	1	20	
	Urban	0	0	0	0	1	2	0	1	2	6	3	14	11	5	3	1	0	1	2	0	54	
Hettinger-	Township	1	0	2	2	3	1	0	0	0	1	1	0	0	0	0	0	0	0	0	1	12	
	Urban	0	0	0	0	0	1	0	1	4	1	3	20	20	9	0	1	0	1	0	0	65	
Kidder-	Township	7	0	0	2	3	1	2	1	0	2	2	2	5	3	3	1	0	1	0	0	35	
	Urban	1	1	0	0	4	3	2	1	4	4	5	0	1	2	2	1	4	4	1	1	46	
LaMoure-	Township	0	0	0	3	0	2	0	2	0	3	0	1	1	0	1	0	0	0	0	0	13	
	Urban	0	0	1	3	4	2	1	1	4	6	9	7	9	5	7	4	1	1	5	0	75	
Logan-	Township	2	0	1	3	2	4	3	3	5	2	2	0	0	1	0	1	0	0	1	0	31	
	Urban	1	0	0	0	1	3	0	3	1	2	4	12	12	6	3	0	2	0	1	1	59	
McHenry-	Township	3	1	1	0	1	2	6	1	1	1	3	2	2	1	1	1	0	0	0	0	30	
	Urban	4	1	0	1	4	1	3	1	1	3	7	10	11	5	4	0	2	1	0	0	70	
McIntosh-	Township	3	3	5	3	4	7	5	4	10	3	1	2	2	0	1	0	2	1	0	0	59	
	Urban	2	1	0	1	2	4	3	6	3	3	2	2	7	0	3	3	2	4	0	2	57	
McKenzie-	Township	3	1	0	2	2	0	3	1	2	0	1	0	0	0	0	0	0	0	0	2	17	
	Urban	1	0	0	0	1	1	0	2	1	3	4	3	15	4	6	2	2	3	1	2	55	
McLean-	Township	9	4	10	4	6	4	2	8	2	3	3	1	4	2	0	0	0	3	0	1	6	72
	Urban	9	1	3	6	4	3	6	5	9	8	6	9	6	4	7	5	5	2	4	2	42	146
Mercer-	Township	4	0	1	3	2	6	2	2	2	4	5	4	1	1	0	1	0	0	1	0	46	
	Urban	3	1	0	1	0	3	2	3	9	8	14	18	20	18	2	3	2	3	0	1	20	131
Morton-	Township	7	1	1	4	5	2	8	15	13	6	9	3	5	0	0	0	2	1	0	0	6	88
	Urban	3	1	6	4	5	8	10	4	9	10	7	8	15	8	3	4	2	2	2	0	27	138

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Mandan-	Urban	4	7	5	0	5	2	8	7	16	28	32	39	23	6	12	3	0	2	1	0	1	201
Mountrail-	Township Urban	5	2	2	2	2	1	0	1	0	0	0	0	0	1	1	0	0	0	0	0	19	
		2	0	0	1	2	0	2	2	3	4	6	6	34	4	1	0	3	1	1	1	77	
Nelson-	Township Urban	0	0	1	1	0	0	2	2	3	3	2	2	3	3	1	0	0	0	3	0	29	
		4	0	2	5	2	1	5	1	2	2	3	3	1	2	0	2	0	0	3	2	56	
Oliver-	Township Urban	1	0	3	1	2	0	1	2	3	0	0	1	0	0	0	0	0	0	0	0	14	
		0	0	0	0	1	0	1	0	2	1	4	7	9	4	0	4	0	0	1	0	34	
Pembina-	Township Urban	5	2	4	2	7	3	1	0	1	3	1	1	1	2	1	1	0	1	0	0	3	39
		3	2	2	2	2	3	5	4	4	4	6	7	11	8	2	2	2	4	3	0	18	94
Pierce-	Township Urban	0	0	0	0	0	1	3	1	1	0	2	1	1	1	1	0	1	0	2	0	0	15
		2	0	0	0	2	1	4	4	1	6	2	12	13	4	4	2	0	1	2	1	8	69
Ramsey-	Township Urban	4	4	2	2	3	0	1	4	6	9	4	7	3	1	3	3	4	1	1	2	2	66
		0	0	0	1	1	3	3	3	3	0	3	9	8	0	1	2	1	3	1	1	49	
Devils Lake-	Urban	3	0	1	1	1	3	10	4	12	10	8	11	10	4	2	4	2	2	3	1	10	102
Ransom-	Township Urban	3	2	1	1	3	1	3	2	0	1	2	2	0	2	1	0	1	0	0	0	1	26
		1	1	1	1	1	2	2	4	4	4	6	22	9	3	4	0	2	1	2	0	6	76
Renville-	Township Urban	1	0	2	9	3	1	0	1	1	0	0	1	1	0	0	0	0	0	0	0	2	22
		1	0	3	3	5	2	2	5	2	4	3	1	3	5	0	2	4	1	2	0	15	63
Richland-	Township Urban	3	5	10	3	1	5	4	2	3	0	0	0	1	0	0	0	0	0	1	0	0	39
		1	2	2	0	1	3	4	5	10	2	12	11	23	8	4	4	1	5	0	2	13	113
Wahpeton-	Urban	0	1	1	2	1	0	2	2	13	11	14	9	22	3	6	1	3	1	2	1	2	97

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
<b>Rolette-</b>	Township	4	0	1	3	1	3	2	3	3	1	0	3	4	2	1	2	0	1	0	0	34	
	Urban	3	0	3	0	0	3	2	2	3	7	4	10	1	5	3	0	4	1	1	1	63	
<b>Sargent-</b>	Township	3	0	0	1	1	0	6	3	3	1	1	2	0	0	0	0	0	0	0	0	21	
	Urban	0	1	0	1	1	3	0	4	7	6	4	6	8	4	3	1	1	1	0	3	66	
<b>Sheridan-</b>	Township	1	1	1	0	1	0	1	2	2	1	1	1	1	1	0	0	0	0	0	1	15	
	Urban	2	1	1	1	0	1	2	1	4	0	4	3	7	2	1	1	4	1	2	1	44	
<b>Sioux-</b>	Township	1	0	1	1	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	2	7	
	Urban	0	0	0	0	0	0	1	0	0	0	1	16	18	0	0	0	0	0	0	0	38	
<b>Slope-</b>	Township	2	0	1	1	0	0	1	1	0	1	1	0	0	0	0	0	0	0	0	0	8	
	Urban	0	0	0	0	0	0	0	0	3	1	3	0	1	4	0	0	1	1	0	0	18	
<b>Stark-</b>	Township	4	1	0	2	1	3	3	3	4	2	7	5	2	1	1	0	0	0	0	0	39	
	Urban	0	1	0	0	1	1	1	0	1	1	11	5	25	2	1	3	2	3	2	0	65	
<b>Dickinson-</b>	Urban	0	0	0	0	0	0	0	0	19	27	43	30	33	13	12	8	3	4	1	4	199	
<b>Steele-</b>	Township	1	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	1	0	0	4	
	Urban	0	0	0	4	2	0	3	2	1	1	2	7	5	0	4	1	1	1	3	1	47	
<b>Stutsman-</b>	Township	2	1	3	2	4	4	8	3	4	6	6	4	4	4	3	1	0	1	0	4	64	
	Urban	2	1	0	0	0	0	3	1	1	2	6	5	10	20	6	1	3	0	1	3	72	
<b>Jamestown-</b>	Urban	12	2	2	5	6	5	12	15	29	16	30	45	28	15	8	8	2	1	3	2	10	256
<b>Towner-</b>	Township	2	0	0	1	0	3	1	5	2	1	1	1	1	0	0	1	1	1	0	1	23	
	Urban	3	1	2	1	3	0	1	1	6	3	6	7	10	4	3	3	2	0	2	2	24	
<b>Traill-</b>	Township	1	0	2	2	1	1	0	2	2	0	0	0	0	0	0	0	1	0	0	2	14	
	Urban	4	0	1	4	3	5	3	7	7	11	14	13	8	7	8	6	4	3	4	4	141	

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Walsh-	Township	1	0	1	0	1	4	3	2	3	4	2	1	1	1	1	0	0	0	0	5	31	
	Urban	1	2	0	3	0	1	3	3	5	4	9	2	9	2	4	2	5	3	2	0	17	77
Grafton-	Urban	3	0	0	0	0	4	6	3	4	6	5	3	10	8	6	1	0	1	1	2	13	76
Ward-	Township	10	5	5	11	9	10	13	7	15	23	15	14	22	3	8	4	3	2	1	0	17	197
	Urban	11	2	9	5	7	7	9	15	14	23	18	48	27	12	18	8	1	3	2	2	32	273
Minot-	Urban	7	3	0	1	2	3	9	13	33	45	94	101	83	43	28	8	8	10	5	3	12	511
Wells-	Township	1	0	1	0	2	2	1	3	1	0	4	2	2	0	1	0	1	0	0	0	2	23
	Urban	2	1	2	2	0	3	2	1	4	4	6	8	19	1	3	2	0	0	0	1	8	69
Williams-	Township	15	2	3	4	8	4	6	2	5	2	2	6	4	1	2	1	0	1	0	0	5	73
	Urban	3	0	2	1	1	3	2	1	3	3	4	10	2	4	5	2	2	3	5	0	8	64
Williston-	Urban	0	1	0	1	3	3	1	5	15	19	44	41	28	14	15	6	3	3	1	2	8	213
Total State-	Township	207	62	106	117	143	126	137	136	151	131	132	133	111	47	46	31	21	20	17	8	112	1,994
Total State-	Urban	134	51	70	93	112	148	238	321	534	842	1,151	1,397	1,362	524	339	187	142	115	108	67	607	8,542
Grand Total-		341	113	176	210	255	274	375	457	685	973	1,283	1,530	1,473	571	385	218	163	135	125	75	719	10,536

**Table 3**  
**Characteristics of the Sample**

County	Residential				Commercial			
	2000 Sales	Old Sales	Appraisals	Total	2000 Sales	Old Sales	Appraisals	Total
<b>Adams</b>	12	34	0	46	2	29	0	31
<b>Barnes</b>	26	26	0	52	3	5	22	30
<b>City of Valley City</b>	67	0	0	67	2	12	18	32
<b>Benson</b>	29	23	0	52	5	6	22	33
<b>Billings</b>	1	2	10	13	0	0	7	7
<b>Bottineau</b>	59	0	0	59	4	26	0	30
<b>Bowman</b>	22	28	0	50	3	14	0	17
<b>Burke</b>	11	23	0	34	1	2	20	23
<b>Burleigh</b>	73	0	0	73	1	3	14	18
<b>City of Bismarck</b>	607	0	0	607	34	0	0	34
<b>Cass</b>	220	0	0	220	12	20	0	32
<b>City of Fargo</b>	1,034	0	0	1,034	30	0	0	30
<b>City of West Fargo</b>	191	0	0	191	8	28	0	36
<b>Cavalier</b>	30	0	0	30	3	30	0	33
<b>Dickey</b>	58	0	0	58	4	10	16	30
<b>Divide</b>	10	21	0	31	2	5	7	14
<b>Dunn</b>	10	25	0	35	0	6	8	14
<b>Eddy</b>	22	23	0	45	0	0	21	21
<b>Emmons</b>	29	22	0	51	4	9	16	29
<b>Foster</b>	28	34	0	62	0	0	27	27
<b>Golden Valley</b>	16	14	0	30	2	4	4	10
<b>Grand Forks</b>	110	0	0	110	4	25	1	30
<b>City of Grand Forks</b>	452	0	0	452	39	0	0	39
<b>Grant</b>	6	18	6	30	2	2	6	10
<b>Griggs</b>	14	21	0	35	3	1	15	19
<b>Hettinger</b>	21	27	0	48	2	2	9	13
<b>Kidder</b>	22	15	0	37	2	8	2	12
<b>LaMoure</b>	28	16	0	44	0	3	27	30
<b>Logan</b>	21	18	0	39	4	10	2	16
<b>McHenry</b>	31	0	0	31	5	5	23	33
<b>McIntosh</b>	18	15	0	33	5	11	4	20
<b>McKenzie</b>	16	18	0	34	3	15	4	22
<b>McLean</b>	96	0	0	96	18	17	0	35

**Table 3**  
**Characteristics of the Sample**

	Residential			Commercial				
County	2000 Sales	Old Sales	Appraisals	2000 Sales	Old Sales	Appraisals	Total	
<b>Mercer</b>	83	0	0	83	6	7	17	30
<b>Morton</b>	72	0	0	72	4	13	13	30
<b>City of Mandan</b>	141	0	0	141	8	22	0	30
<b>Mountrail</b>	19	28	0	47	1	3	26	30
<b>Nelson</b>	35	0	0	35	6	12	0	18
<b>Oliver</b>	8	20	3	31	1	2	0	3
<b>Pembina</b>	52	0	0	52	9	28	0	37
<b>Pierce</b>	32	0	0	32	0	7	23	30
<b>Ramsey</b>	31	0	0	31	0	5	6	11
<b>City of Devils Lake</b>	64	0	0	64	25	8	0	33
<b>Ransom</b>	47	0	0	47	2	8	21	31
<b>Renville</b>	11	31	0	42	7	6	6	19
<b>Richland</b>	71	0	0	71	3	17	12	32
<b>City of Wahpeton</b>	65	0	0	65	1	17	12	30
<b>Rolette</b>	31	0	0	31	4	5	21	30
<b>Sargent</b>	41	0	0	41	0	8	8	16
<b>Sheridan</b>	3	33	0	36	0	2	3	5
<b>Sioux</b>	1	3	27	31	0	0	6	6
<b>Slope</b>	2	8	4	14	0	1	3	4
<b>Stark</b>	36	0	0	36	2	8	20	30
<b>City of Dickinson</b>	168	0	0	168	9	16	5	30
<b>Steele</b>	15	18	0	33	1	2	11	14
<b>Stutsman</b>	34	0	0	34	0	10	20	30
<b>City of Jamestown</b>	205	0	0	205	14	19	0	33
<b>Towner</b>	26	25	0	51	6	13	11	30
<b>Traill</b>	101	0	0	101	8	26	0	34
<b>Walsh</b>	44	0	0	44	3	22	5	30
<b>City of Grafton</b>	44	0	0	44	3	10	17	30
<b>Ward</b>	149	0	0	149	12	35	0	47
<b>City of Minot</b>	438	0	0	438	20	16	0	36
<b>Wells</b>	40	0	0	40	6	11	13	30
<b>Williams</b>	35	0	0	35	10	23	0	33
<b>City of Williston</b>	175	0	0	175	7	26	0	33
County Total	2,058	589	50	2,697	185	542	522	1,249
City Total	3,651	0	0	3,651	200	174	52	426
State Total	5,709	589	50	6,348	385	716	574	1,675

**Table 4**  
**Median Ratios and Coefficients of Dispersion for Residential Property**

Residential										
County	Median Ratio					COD				
	1997	1998	1999	2000	2001	1997	1998	1999	2000	2001
<b>Adams</b>	102.3	99.5	99.4	99.6	103.6	0.14	0.12	0.31	0.15	0.20
<b>Barnes</b>	83.2	95.2	97.5	92.4	97.5	0.40	0.31	0.42	0.28	0.27
<b>City of Valley City</b>	97.1	95.6	97.7	98.6	98.8	0.13	0.09	0.07	0.07	0.07
<b>Benson</b>	99.8	95.1	99.7	100.0	95.1	0.20	0.32	0.27	0.21	0.21
<b>Billings</b>	100.0	100.0	100.0	100.0	98.6	0.03	0.02	0.04	0.04	0.11
<b>Bottineau</b>	94.1	97.7	95.8	100.8	99.3	0.37	0.48	0.22	0.32	0.38
<b>Bowman</b>	90.9	91.3	98.2	93.5	100.9	0.22	0.14	0.33	0.28	0.22
<b>Burke</b>	100.2	100.0	101.5	101.9	100.7	0.09	0.10	0.16	0.36	0.36
<b>Burleigh</b>	95.6	90.1	96.9	95.7	92.1	0.10	0.06	0.06	0.07	0.08
<b>City of Bismarck</b>	93.7	94.5	94.4	94.8	94.2	0.05	0.05	0.06	0.05	0.04
<b>Cass</b>	90.1	90.6	91.5	89.5	92.6	0.23	0.20	0.21	0.22	0.23
<b>City of Fargo</b>	91.8	93.3	90.0	93.4	94.1	0.10	0.09	0.09	0.08	0.09
<b>City of West Fargo</b>	94.9	94.8	94.9	94.2	93.9	0.08	0.09	0.08	0.08	0.07
<b>Cavalier</b>	95.1	101.3	103.6	96.4	100.1	0.17	0.32	0.34	0.22	0.28
<b>Dickey</b>	93.8	98.0	89.4	95.5	95.5	0.34	0.29	0.68	0.34	0.25
<b>Divide</b>	98.0	97.1	99.4	92.1	96.4	0.99	0.63	0.66	0.68	0.59
<b>Dunn</b>	101.4	99.8	98.1	98.0	97.3	0.12	0.21	0.22	0.18	0.19
<b>Eddy</b>	97.7	94.8	94.7	93.7	98.2	0.17	0.17	0.15	0.13	0.14
<b>Emmons</b>	98.4	96.7	96.9	96.6	100.0	0.39	0.24	0.35	0.28	0.43
<b>Foster</b>	91.6	92.7	98.2	93.3	98.0	0.17	0.18	0.13	0.22	0.15
<b>Golden Valley</b>	99.5	102.5	101.5	99.4	97.1	0.20	0.18	0.13	0.09	0.15
<b>Grand Forks</b>	89.5	84.3	91.8	95.4	96.3	0.32	0.28	0.28	0.36	0.28
<b>City of Grand Forks</b>	92.2	96.2	92.6	98.2	96.9	0.10	0.09	0.08	0.07	0.07
<b>Grant</b>	100.4	98.9	97.8	97.4	97.0	0.11	0.10	0.08	0.07	0.07
<b>Griggs</b>	97.0	98.2	99.3	99.3	98.9	0.10	0.08	0.07	0.09	0.09
<b>Hettinger</b>	100.1	97.5	95.5	101.8	98.9	0.17	0.20	0.13	0.24	0.08
<b>Kidder</b>	85.3	92.7	106.2	106.2	92.3	0.31	0.25	0.97	0.32	0.35
<b>LaMoure</b>	91.1	89.6	102.5	101.4	95.3	0.18	0.21	0.19	0.21	0.23
<b>Logan</b>	100.0	101.7	99.4	100.0	101.0	0.11	0.14	0.19	0.10	0.19
<b>McHenry</b>	98.4	84.2	84.0	97.1	95.7	0.81	0.46	0.33	0.52	0.21
<b>McIntosh</b>	98.2	95.2	98.2	101.1	104.0	0.18	0.22	0.29	0.29	0.30
<b>McKenzie</b>	101.4	99.8	100.1	100.1	102.7	0.13	0.10	0.10	0.11	0.15
<b>McLean</b>	95.8	87.3	100.3	99.8	97.3	0.41	0.35	0.84	0.32	0.45

**Table 4 Continued**  
**Median Ratios and Coefficients of Dispersion for Residential Property**

Residential										
County	Median Ratio					COD				
	1997	1998	1999	2000	2001	1997	1998	1999	2000	2001
<b>Mercer</b>	97.8	98.3	88.9	97.2	101.0	0.16	0.24	0.42	0.17	0.25
<b>Morton</b>	96.3	93.6	96.0	95.0	93.0	0.53	0.29	0.34	0.44	0.29
<b>City of Mandan</b>	94.0	92.8	92.0	94.6	95.1	0.10	0.09	0.07	0.07	0.12
<b>Mountrail</b>	92.5	102.1	97.1	97.6	99.7	0.35	0.25	0.27	0.22	0.22
<b>Nelson</b>	101.9	101.9	100.0	102.0	96.7	0.64	0.82	0.86	0.89	0.63
<b>Oliver</b>	105.3	121.2	98.9	100.1	100.1	0.35	0.31	0.24	0.12	0.09
<b>Pembina</b>	88.6	91.8	91.7	92.3	101.8	0.40	0.31	0.26	0.26	0.36
<b>Pierce</b>	88.3	92.9	93.4	97.3	95.8	0.25	0.37	0.15	0.13	0.31
<b>Ramsey</b>	93.4	94.6	96.2	93.5	95.5	0.26	0.28	0.21	0.18	0.16
<b>City of Devils Lake</b>	90.3	92.2	96.4	95.4	95.2	0.18	0.16	0.16	0.15	0.25
<b>Ransom</b>	101.3	92.0	87.1	94.4	93.6	0.55	0.35	0.35	0.26	0.30
<b>Renville</b>	95.3	95.8	102.2	100.0	96.2	0.53	0.78	0.61	0.39	0.46
<b>Richland</b>	78.2	95.7	95.1	95.6	98.4	0.28	0.26	0.21	0.33	0.20
<b>City of Wahpeton</b>	92.5	90.5	97.1	95.1	96.5	0.15	0.16	0.15	0.12	0.12
<b>Rolette</b>	93.4	95.6	98.8	95.9	97.3	0.37	0.17	0.20	0.18	0.46
<b>Sargent</b>	99.2	92.8	98.0	92.1	96.7	0.32	0.36	0.28	0.23	0.28
<b>Sheridan</b>	100.2	98.3	96.7	101.2	101.4	0.31	0.25	0.22	0.34	0.31
<b>Sioux</b>	100.2	100.0	99.6	100.0	100.5	0.19	0.21	0.09	0.04	0.02
<b>Slope</b>	100.0	91.6	96.0	96.0	99.4	0.17	0.20	0.29	0.24	0.30
<b>Stark</b>	93.2	86.4	90.6	93.0	95.1	0.68	0.21	0.07	0.13	0.11
<b>City of Dickinson</b>	90.7	87.2	91.1	96.5	96.6	0.11	0.11	0.11	0.10	0.09
<b>Steele</b>	100.5	93.5	83.8	102.7	102.8	0.41	0.39	0.66	0.57	0.42
<b>Stutsman</b>	91.4	97.7	93.6	87.0	95.3	0.17	0.21	0.37	0.33	0.24
<b>City of Jamestown</b>	91.9	90.6	90.1	93.4	94.7	0.20	0.23	0.18	0.16	0.16
<b>Towner</b>	84.5	97.6	113.6	104.5	104.8	0.24	0.23	0.37	0.81	0.94
<b>Traill</b>	87.5	91.2	93.1	92.8	97.8	0.54	0.38	0.33	0.33	0.30
<b>Walsh</b>	100.0	93.0	91.5	94.5	95.4	0.35	0.49	0.62	0.29	0.39
<b>City of Grafton</b>	99.6	94.4	95.6	99.0	89.7	0.10	0.43	0.20	0.27	0.37
<b>Ward</b>	90.9	91.3	93.2	93.7	93.8	0.31	0.37	0.31	0.32	0.26
<b>City of Minot</b>	92.1	95.3	97.9	97.2	97.4	0.10	0.09	0.08	0.09	0.09
<b>Wells</b>	91.7	102.7	95.1	100.0	93.7	0.29	0.41	1.08	0.61	0.44
<b>Williams</b>	89.9	85.6	96.2	96.7	96.7	0.25	0.31	0.28	0.26	0.26
<b>City of Williston</b>	91.0	94.0	96.4	96.0	96.6	0.13	0.12	0.12	0.11	0.10
<b>State</b>	93.3	94.1	94.0	95.8	96.0	0.20	0.19	0.19	0.18	0.18

**Table 5**  
**Median Ratios and Coefficients of Dispersion for Commercial Property**

County	Commercial									
	Median Ratio					COD				
	1997	1998	1999	2000	2001	1997	1998	1999	2000	2001
<b>Adams</b>	100.0	100.0	100.0	100.0	100.0	0.02	0.01	0.01	0.01	0.04
<b>Barnes</b>	98.7	100.0	100.0	100.0	100.0	0.11	0.12	0.15	0.14	0.19
<b>City of Valley City</b>	100.3	100.9	100.6	100.9	99.9	0.04	0.05	0.34	0.05	0.03
<b>Benson</b>	100.0	100.0	100.0	100.0	100.0	0.23	0.08	0.23	0.23	0.21
<b>Billings</b>	100.0	100.0	97.1	100.0	100.0	0.08	0.02	0.09	0.00	0.00
<b>Bottineau</b>	100.7	104.3	100.9	100.9	100.9	0.20	0.28	0.17	0.18	0.20
<b>Bowman</b>	101.7	92.4	93.5	93.3	99.6	0.44	0.27	0.29	0.25	0.26
<b>Burke</b>	99.7	99.8	99.9	100.0	100.0	0.04	0.05	0.05	0.01	0.01
<b>Burleigh</b>	100.5	100.7	99.5	99.6	98.8	0.18	0.18	0.08	0.06	0.03
<b>City of Bismarck</b>	95.7	96.8	94.0	95.6	93.5	0.08	0.07	0.10	0.06	0.10
<b>Cass</b>	97.9	97.5	94.6	97.3	97.7	0.32	0.33	0.39	0.38	0.40
<b>City of Fargo</b>	97.6	96.2	94.0	94.7	90.8	0.25	0.22	0.18	0.17	0.18
<b>City of West Fargo</b>	99.9	99.4	96.2	96.6	96.8	0.13	0.14	0.14	0.13	0.14
<b>Cavalier</b>	99.7	98.6	98.0	100.5	97.1	0.15	0.15	0.12	0.13	0.08
<b>Dickey</b>	104.1	98.9	97.7	102.5	98.7	0.33	0.29	0.27	0.29	0.25
<b>Divide</b>	111.5	100.4	97.7	109.7	105.0	0.59	0.47	0.42	0.37	0.28
<b>Dunn</b>	102.0	100.2	100.0	100.7	100.5	0.04	0.04	0.02	0.03	0.03
<b>Eddy</b>	100.0	100.0	100.0	100.0	100.0	0.03	0.02	0.01	0.01	0.00
<b>Emmons</b>	100.0	99.8	100.0	100.0	100.0	0.13	0.09	0.14	0.18	0.14
<b>Foster</b>	100.0	100.0	100.0	100.0	100.0	0.01	0.00	0.00	0.00	0.00
<b>Golden Valley</b>	100.0	100.0	100.0	101.0	100.7	0.03	0.00	0.01	0.03	0.05
<b>Grand Forks</b>	100.0	100.0	104.1	104.3	104.3	0.28	0.70	0.65	0.69	0.65
<b>City of Grand Forks</b>	97.4	94.9	96.5	92.0	97.3	0.10	0.10	0.13	0.17	0.12
<b>Grant</b>	99.6	100.6	101.0	101.0	100.0	0.06	0.07	0.05	0.05	0.07
<b>Griggs</b>	100.2	98.4	98.8	100.7	97.1	0.07	0.10	0.06	0.07	0.11
<b>Hettinger</b>	100.2	101.2	100.8	100.1	100.0	0.03	0.04	0.02	0.02	0.03
<b>Kidder</b>	97.1	97.6	104.1	96.6	103.0	0.19	0.22	0.14	0.24	0.27
<b>LaMoure</b>	102.3	101.1	102.7	102.7	102.3	0.12	0.14	0.11	0.11	0.10
<b>Logan</b>	100.0	96.9	95.0	95.4	98.5	0.16	0.14	0.12	0.20	0.09
<b>McHenry</b>	102.2	102.0	100.3	100.3	100.0	0.29	0.19	0.19	0.12	0.39
<b>McIntosh</b>	100.6	98.1	97.5	99.8	100.5	0.13	0.13	0.16	0.15	0.14
<b>McKenzie</b>	100.0	100.1	98.5	100.0	100.9	0.09	0.12	0.16	0.14	0.18
<b>McLean</b>	99.3	100.0	100.0	100.0	100.9	0.80	0.59	0.35	0.71	1.09

**Table 5 Continued**  
**Median Ratios and Coefficients of Dispersion for Commercial Property**

Commercial										
County	Median Ratio					COD				
	1997	1998	1999	2000	2001	1997	1998	1999	2000	2001
<b>Mercer</b>	99.2	98.4	100.0	100.0	98.2	0.02	0.02	0.03	0.03	0.04
<b>Morton</b>	101.1	100.0	100.0	100.0	100.0	0.65	0.18	0.23	0.24	0.40
<b>City of Mandan</b>	96.3	94.6	93.7	94.8	94.5	0.10	0.12	0.13	0.11	0.15
<b>Mountrail</b>	100.0	100.0	100.0	100.0	100.0	0.05	0.04	0.02	0.03	0.02
<b>Nelson</b>	103.9	103.9	103.9	99.1	95.9	0.36	0.40	0.41	1.27	1.52
<b>Oliver</b>	100.6	123.3	104.2	104.2	98.5	0.13	0.00	0.00	0.00	0.00
<b>Pembina</b>	100.0	99.8	100.0	99.8	100.0	0.41	0.35	0.39	0.33	0.43
<b>Pierce</b>	96.8	99.3	100.9	101.0	101.7	0.26	0.13	0.13	0.08	0.07
<b>Ramsey</b>	100.0	100.0	100.0	100.0	100.0	0.03	0.04	0.08	0.11	0.08
<b>City of Devils Lake</b>	100.0	101.3	101.6	92.2	95.6	0.21	0.21	0.27	0.23	0.22
<b>Ransom</b>	99.4	100.8	100.0	99.8	98.3	0.19	0.21	0.16	0.13	0.08
<b>Renville</b>	96.2	97.8	103.8	103.9	103.8	0.16	0.12	0.12	0.25	0.26
<b>Richland</b>	96.9	97.3	100.0	100.0	100.0	0.17	0.19	0.12	0.26	0.16
<b>City of Wahpeton</b>	100.0	100.0	95.6	96.5	98.1	0.31	0.26	0.18	0.17	0.15
<b>Rolette</b>	102.2	99.7	97.7	93.8	99.0	0.17	0.28	0.33	0.29	0.24
<b>Sargent</b>	98.4	100.5	97.5	97.1	97.4	0.24	0.21	0.13	0.12	0.13
<b>Sheridan</b>	100.1	100.0	100.3	100.4	99.5	0.00	0.07	0.00	0.00	0.00
<b>Sioux</b>	99.9	100.8	100.4	99.6	99.6	0.00	0.00	0.00	0.00	0.00
<b>Slope</b>	100.0	100.0	100.0	100.0	100.0	0.00	0.00	0.00	0.00	0.00
<b>Stark</b>	100.0	100.0	100.0	100.0	100.0	0.13	0.10	0.10	0.07	0.04
<b>City of Dickinson</b>	96.4	96.5	97.5	99.3	98.6	0.14	0.15	0.12	0.13	0.12
<b>Steele</b>	103.5	97.5	97.5	97.5	97.3	0.16	0.06	0.12	0.14	0.13
<b>Stutsman</b>	100.0	100.0	100.0	100.0	100.0	0.07	0.17	0.13	0.11	0.11
<b>City of Jamestown</b>	100.0	100.0	93.9	91.9	96.4	0.10	0.15	0.20	0.13	0.17
<b>Towner</b>	100.1	99.9	97.5	100.0	99.8	0.12	0.15	0.23	0.31	0.39
<b>Traill</b>	96.6	96.6	98.2	96.2	100.0	0.36	0.35	0.36	0.38	0.46
<b>Walsh</b>	100.0	100.0	100.0	100.0	100.0	0.20	0.36	0.28	0.30	0.23
<b>City of Grafton</b>	100.5	100.0	100.0	100.0	106.7	0.11	0.08	0.14	0.12	0.26
<b>Ward</b>	99.6	99.6	94.1	100.0	98.9	0.27	0.27	0.38	0.29	0.19
<b>City of Minot</b>	96.2	98.7	97.5	100.0	100.1	0.17	0.13	0.14	0.13	0.17
<b>Wells</b>	101.8	102.6	101.0	100.0	100.0	0.44	0.46	0.60	0.55	0.40
<b>Williams</b>	101.0	97.6	97.6	100.0	100.0	0.20	0.14	0.21	0.22	0.21
<b>City of Williston</b>	92.4	97.4	99.2	98.8	99.2	0.19	0.11	0.13	0.17	0.17
<b>State</b>	100.0	100.0	100.0	100.0	100.0	0.20	0.19	0.19	0.21	0.22

**Table 6**  
**Average Prices Per Acre and Median Ratios for Agricultural Land**

County	No. of Sales	Avg. Price Per Acre	Median Ratio
<b>Adams</b>	34	237	62.6
<b>Barnes</b>	33	425	75.0
<b>Benson</b>	18	258	80.5
<b>Billings</b>	5	232	54.5
<b>Bottineau</b>	17	324	77.0
<b>Bowman</b>	9	282	57.4
<b>Burke</b>	7	243	68.5
<b>Burleigh</b>	7	301	64.3
<b>Cass</b>	29	768	62.0
<b>Cavalier</b>	28	463	60.4
<b>Dickey</b>	14	366	77.3
<b>Divide</b>	16	263	71.9
<b>Dunn</b>	13	218	64.7
<b>Eddy</b>	8	316	88.1
<b>Emmons</b>	41	269	59.9
<b>Foster</b>	8	347	77.1
<b>Golden Valley</b>	12	161	63.7
<b>Grand Forks</b>	36	578	87.6
<b>Grant</b>	17	194	65.8
<b>Griggs</b>	19	342	91.7
<b>Hettinger</b>	12	231	61.2
<b>Kidder</b>	20	171	102.2
<b>LaMoure</b>	12	401	78.2
<b>Logan</b>	29	222	73.8
<b>McHenry</b>	23	201	78.9
<b>McIntosh</b>	41	213	73.8
<b>McKenzie</b>	9	285	59.3
<b>McLean</b>	31	358	63.2
<b>Mercer</b>	22	270	69.4
<b>Morton</b>	27	235	64.5
<b>Mountrail</b>	6	449	54.8
<b>Nelson</b>	25	297	95.0
<b>Oliver</b>	13	194	64.8
<b>Pembina</b>	28	764	62.2
<b>Pierce</b>	14	258	95.4
<b>Ramsey</b>	26	317	85.8
<b>Ransom</b>	14	482	69.7
<b>Renville</b>	16	484	56.9
<b>Richland</b>	29	835	54.2
<b>Rolette</b>	18	291	76.2
<b>Sargent</b>	15	350	72.1
<b>Sheridan</b>	15	230	82.6
<b>Sioux</b>	7	120	81.7
<b>Slope</b>	8	281	61.7
<b>Stark</b>	18	268	69.4
<b>Steele</b>	4	#N/A	67.5
<b>Stutsman</b>	31	344	73.3
<b>Towner</b>	20	308	79.1
<b>Traill</b>	7	662	75.4
<b>Walsh</b>	23	518	85.4
<b>Ward</b>	21	363	63.4
<b>Wells</b>	16	318	92.9
<b>Williams</b>	26	304	59.5
<b>State</b>	997	317	70.8